IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE MR JUSTICE J.CHELAMESWAR
and
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION NOs :13043, 13045, 13054 and 13055 of 2006

Dated: 3rd July 2006.

Between:

M/s Madhava Constructions (Pvt) Ltd.

..... PETITIONER

AND

The Joint Commissioner of Commercial Taxes (Legal), Nampally, Hyderabad and others

.....RESPONDENTS

THE HON'BLE SRI JUSTICE J.CHELAMESWAR
AND
THE HON'BLE SRI JUSTICE D.APPA RAO

WRIT PETITION NOs :13043, 13045, 13054
and 13055 of 2006

ORAL COMMON ORDER:
(Per the Hon'ble Sri Justice J.Chelameswar)

In all these four writ petitions the issue involved and the parties are one and same, hence, the same are disposed of by a common order.

Aggrieved by the decision of the 1st respondent in all the four writ petitions, in rejecting the four applications of the writ petitioner, the present writ petitions are filed.

Each of the abovementioned four applications are filed seeking stay of recovery of the tax demanded from the petitioner, pursuant to a revisionary order of the 2nd respondent. It is the case of the petitioner that it is a registered dealer under the A.P.G.S.T.Act., carrying on works contracts. The assessments, pertaining to various years, have been finalized by the assessing authority and the petitioner did not challenge the assessments, accepted the same and paid the tax determined by the assessing authority. However, after a long lapse of time, the 2nd respondent revised the four assessment orders of different years of the petitioner and came to the

conclusion that the petitioner is liable to pay a higher amount of tax than was determined by the assessing authority. Aggrieved by the same, the petitioner preferred appeals to the Tribunal and the same are said to be pending. Pending the appeals, the petitioner sought stay of recovery of the tax, as already mentioned above, and such applications were rejected. It is also the case of the petitioner that with reference to each of the assessment years, some amounts of tax, pursuant to the decision of the revisionary authority, have already been paid, the details of which may not be necessary for the present purpose.

Heard the learned Government Pleader for Commercial Tax.

In the circumstances, we are of the opinion that all these four writ petitions can be disposed of, at the stage of admission, directing the respondents herein not to recover the tax, pursuant to the revisionary orders of the 2nd respondent, on condition that the petitioner deposits half of the disputed tax, within a period of six weeks from today. While computing the disputed tax, the amounts of tax already paid by the petitioner, if any, pursuant to the revisionary orders of the 2nd respondent, shall be given credit to.

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J.Chelameswar, J

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D.Appa Rao, J

3rd July 2006
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